

EXHIBIT A

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	Case No. 12-12020 (MG)
)	
RESIDENTIAL CAPITAL, LLC, et al.,)	Chapter 11
)	
Debtors.)	Jointly Administered
)	

**DECLARATION OF LAURA E. NEISH, ESQUIRE, IN SUPPORT OF
NATIONAL CREDIT UNION ADMINISTRATION BOARD'S
OBJECTION TO THE DISCLOSURE STATEMENT**

I, Laura E. Neish, Esquire, being duly sworn, state the following under penalty of perjury:

1. I am a member of the New York bar and am admitted to practice before this Court. I am a partner at the law firm of Zuckerman Spaeder LLP, counsel of record to The National Credit Union Administration Board ("NCUAB") in the above captioned case. NCUAB is the liquidating agent for Western Corporate Federal Credit Union and U.S. Central Federal Credit Union (together, the "Credit Unions").

2. I offer this Declaration in support of NCUAB's Objection to the Disclosure Statement. Except as otherwise noted, I have personal knowledge of the matters set forth herein. If I were called to testify as a witness in this matter, I would testify competently to the facts set forth herein.

BACKGROUND

3. Between October 2006 and June 2007, the Credit Unions purchased the 11 residential mortgage-backed securities ("RMBS") certificates that are the subject of the securities claims that underlie NCUAB's Proofs of Claim at issue here. RMBS are investments derived from pools of mortgage loans that are packaged for securitization through bankruptcy-remote

trusts. WesCorp purchased 10 of the 11 certificates, for which it paid a total of almost \$623 million. In April 2007, US Central purchased the 11th certificate for \$20 million.

4. On March 20, 2009, NCUAB placed WesCorp and U.S. Central into conservatorship, and on October 1, 2010, designated itself as Liquidating Agent for the two credit unions.

5. In 2011, NCUAB filed a complaint against RALI and other parties that included claims under Section 11 of the Securities Act of 1933 relating to ten of the certificates, *NCUAB v. Goldman Sachs & Co., et al.*, No. 11-cv-6521 (C.D. Cal.), and a complaint against RMFS II and other parties that included a claim under Section 11 relating to the 11th certificate, *NCUAB v. RBS Secs., Inc., et al.*, No. 11-cv-2340 (D. Kan.).

6. NCUAB also has claims against nondebtors Ally Financial Inc. (“Ally”) based on Section 15 of the Securities Act of 1933, and Section 11 and state law securities claims against Ally Securities LLC (“Ally Securities”).

7. The total value of the claims against Ally Financial is over \$390 million, and the total value of the claims against Ally Securities is about \$200 million.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 5th day of August, 2013, at New York, NY.

/s/ Laura E. Neish
Laura E. Neish